North Dakota Office of State Tax Commissioner

Claim for Tax Refund by Native American Tribal Agency Special Fuel - Tax Type 62



For period frommonth/year	_ through	month/year		
		month/year		
Name of Tribal Agency:		Federal ID:		
Address:		Telephone No	.:	
City & State:		Zip Code:		
When to	File Claim			
A claim for a refund of special fuel (undyed diesel fuel) taxe American Tribal Agency. A claim covering tax on special fu		•		•
a. Any time between January 1, 2006 and June 30, 2006.b. Any time during the year the fuel was purchased when	the refundable taxe	es reach \$400 or mo	ore.	
Note - The claim for a refund of taxes paid on sp must be filed no later than June 30, 2006.	pecial fuel (und	yed diesel) pur	chase	d in 2005
Claimant's Declaration of Eligibility:				
The claimant is a Native American Tribal agency. The North Dakota special fuel taxes were billed directly to the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax to the Seller of the Claimant has paid the North Dakota tax tax to the Seller of the Claimant has paid the North Dakota tax tax tax tax to the Seller of the Claimant has paid the North Dakota tax tax tax tax tax tax tax tax tax t				
Verification of Special Fuel Purchases:				
The claimant must provide detailed proof of purchases in the	e form of original in	nvoices or certified	histori	es.
See the information and instructions on the reve	erse side of the	form.		
Refund Calculation (Attach original invoices or certified histories)	Column A Purchased 1-1-05 - 6-30-05	Column B Purchased 7-1-05 - 12-31-0	Purchased Total of	
1. Enter total gallons of undyed diesel fuel purchased		9	.0	.0
2. Refund Payable - Column A = \$.21 times Line 1		\$	\$	
Column $B = \$.23$ times Line $1 \dots$	\$	\$	\$	
I declare under the penalties of North Dakota Century Code § 12.1-11-02, w governmental matter, that this return, including any accompanying schedule knowledge and belief is a true, correct and complete return.				
Signature of authorized official (required)	Date	Official's Telephone Number		
Signature of preparer other than authorized official	 Date			

Mail to: Office of State Tax Commissioner 600 E. Boulevard Ave., Dept. 127 Bismarck ND 58505-0599

Instructions

A Native American Tribal agency is exempt from the North Dakota special fuel tax. If paid by the agency, the tax is fully refundable.

Form:

Use the form prescribed by the Tax Commissioner. Enter your federal employer identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

Original Invoices or Sales Tickets:

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address:
- The date the fuel was purchased;
- The type of product;
- The number of gallons of special fuel purchased;
- The state tax as a separate item or a statement that the state tax is included in the price; and
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be ORIGINALS; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized, separately for Col. A gal. and Col. B gal., as follows:

- In groups by seller of the fuel;
- In sequential order by document number within each "seller" group.
- With detailed and summarized gallonage totals attached to each group.

Certified Histories – In Lieu of Original Invoices:

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer; that original documentation is available for audit purposes; and, if the state tax is not listed as a separate item, that the tax was included in the price.

Audits:

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner

Instructions for Columns A, B & C - Lines 1-2:

Line 1: Enter the total gallons of undyed diesel fuel purchased during the calendar year 2005. In Column A enter purchases made 01-01-2005 through 6-30-2005. In Column B enter purchases made 07-01-2005 through 12-31-2005. In Column C enter the total of Column A plus Column B.

Line 2: Compute the tax paid on the net gallons subject to refund. For Column A multiply \$.21 times the gallons on line 1, for Column B multiply \$.23 times the gallons on line 1. In Column C enter the total of Column A plus Column B.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-2050 or e-mail us at fueltax@state.nd.us.